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**From:**

**Sent:** Friday, January 25, 2013 9:28 AM

**To:**

**Cc:**

**Subject: Puerto Rico**

Yes under section 7651 there is authority for the IRS to apply the enforcement provisions of the Code in Puerto Rico.

The Dominican Republic is a foreign country and generally there is no authority for the IRS to issue a summons in DR --see attached TIEA.